



Montana E-File 2003 Test Packet

Montana Test 7

Based on Federal Test 16

Forms: Form 2, Form 2A, sch II, Forms CC, ECC, ENRG-B
ENRG-C, AFCR

Return Status: Refund

Name and SSN: Tonto Sr. Test L 400-00-6809 (primary)
Tonto, Silver N 400-00-6810 (spouse)

Address: 110 76 North
Great Falls, MT 59405

Filing Status: (3) Married filing separate returns on same form

Residency: Full year resident

Exemptions: Total (1) - 1 regular (primary)
Total (2) -- 1 regular, 1 blind (spouse)

Deduction: Standard

Adj. Federal AGI: \$3,000 Col. A, \$2,000 Col B MSA, line 31
\$500 Col. A, \$400 Col B FTB Account, line 33

Separate Filing Adj. Keogh/SEP (Line 19, Col A)

<u>Column</u>	<u>Credit</u>
A & B	College Contribution, Form CC
A	Credit for Elderly Care, Form ECC
A & B	Geothermal Energy Install, ENRG B
A & B	Energy Conservation Install, ENRG-C
A	*Alternative Fuel Credit, \$500 Col A
A & B	*Research & Development, \$10 Col A, \$20 Col B
A & B	*Mineral Exploration Credit, \$30 Col A, \$40 Col B
	\$540 \$60

*Reported on Line 112 "Other"

2003 Montana Individual Income Tax Return Form 2

03

or Fiscal year beginning _____, 2003 and ending _____, 2004.

Last Name Tonto, Sr		First Name and Middle Initial Test L		Social Security No. 400-00-6809	
Spouse's Last Name if Different Tonto		Spouse's First Name and Middle Initial Silver N		Spouse's Social Security No. 400-00-6810	
Mailing Address 110 76 North		City Great Falls		State MT	Zip Code+4 59405
Filing Status Check One	<input type="checkbox"/> 1. Single	<input type="checkbox"/> 2. Married filing joint return	<input checked="" type="checkbox"/> 3. Married and both filing separate returns on this form	<input type="checkbox"/> 4. Married and both filing separate returns on separate forms	<input type="checkbox"/> 5. Married filing separate return and spouse is not filing
Residency Check One	<input checked="" type="checkbox"/> 1. Resident Full Year	<input type="checkbox"/> 2. Nonresident Full Year	<input type="checkbox"/> 3. Resident Part Year	Give date of change month year State moved to: State moved from:	

Exemptions

Regular <input checked="" type="checkbox"/>	65 or Over <input type="checkbox"/>	Blind <input type="checkbox"/>															
1. Yourself <input checked="" type="checkbox"/> Enter number checked 1																	
2. Spouse <input checked="" type="checkbox"/> Enter number checked 2																	
3. Dependents	Column A (for single joint, separate, or head of household)	Column B (for spouse only when filing separate, and box 3 is checked)															
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Dependent's Full Name</th> <th>Dependent's Social Security Number</th> <th>Relationship</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Dependent's Full Name	Dependent's Social Security Number	Relationship													3. Dependents <input type="checkbox"/> 3.	<input type="checkbox"/> 3.
Dependent's Full Name	Dependent's Social Security Number	Relationship															
4. Handicapped Dependent	<input type="checkbox"/> 4.	<input type="checkbox"/> 4.															
5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions).....	Total Exemptions 1 5.	2 5.															

Enter amounts reported on federal return

		Round to nearest dollar if no entry leave blank			
6. Wages, salaries, tips, etc. Attach copies of W-2(s) from all states	6.		6.		
7. Taxable interest income Attach Federal Schedule if over \$1,500	7.		7.		
8. Dividend income Attach Federal Schedule if over \$1,500	8.		8.		
9. Net business income (loss) Attach Federal Schedule C or C-EZ	9.	25,608	13,518		
10. Capital gain (or loss) Attach Federal Schedule D	10.		10.		
11. Supplemental gains (or losses) Attach Federal Form 4797	11.	<2,040>	11.		
12. Rents, royalties, partnerships, estates, trusts, etc. Attach Federal Schedule E and Form 8582 and all K-1's	12.		12.		
13. Total IRA distributions a. <table border="1" style="width:100%; border-collapse: collapse;"><tr><td> </td><td> </td></tr></table> 13b. Taxable amount			13b.		13b.
14. Total pensions and annuities a. <table border="1" style="width:100%; border-collapse: collapse;"><tr><td> </td><td> </td></tr></table> 14b. Taxable amount			14b.		14b.
15. Social security benefits a. <table border="1" style="width:100%; border-collapse: collapse;"><tr><td> </td><td> </td></tr></table> 15b. Taxable amount			15b.		15b.
16. Net farm income (Loss) Attach Federal Schedule F	16.		16.		
17. Other income: State refund _____ alimony _____ unemployment _____ other (specify) _____	17.		17.		
18. Total of lines 6 thru 17 Total ➔	18.	23,568	13,518		
19. Adjustments to income. Educator expenses _____ IRA deduction _____ Student loan interest _____ Tuition and fees _____ 1/2 SE Tax 1,809/955	19.	2,559	955		
Moving Expenses(Attach Form 3903) _____ SE Health _____ SE SEP, SIMPLE 750 Penalty on early withdrawal of savings _____ Alimony paid _____ Other _____	20.	21,009	12,563		
20. Federal adjusted gross income (subtract line 19 from line 18) ➔	20.				

Note: Line 20 must match your federal adjusted gross income

INCOME REPORTED FROM FEDERAL RETURN

ADDITIONS

21. Interest and dividends on state, county, or municipal bonds (Non-Montana)	21.		21.
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions)	22.		22.
23. Other additions, (see page 3, line 23 of instructions) Specify _____	23.		23.
24. Total additions to income (add lines 21 thru 23) Total ➔	24.	0	0
25. Add lines 20 and 24, enter result ➔	25.	21,009	12,563

REDUCTIONS

26. Farm Risk Management Account Attach Form FRM	26.		26.
27. Interest exclusion for elderly	27.		27.
28. Interest exclusion for savings bonds, etc. Specify _____	28.		28.
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13	29.		29.
30. Unemployment	30.		30.
31. Medical Care Savings Account Attach Form MSA	31.	3,000	2,000
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary)	32.		32.
33. First Time Home Buyers Account Attach Form FTB	33.	500	400
34. NEW Health care professional loan payment exclusion	34.		34.
35. Other reductions (see page 5, line 35 of instructions). Specify _____	35.		35.
36. Total reductions to income (add lines 26 thru 35)..... Total ➔	36.	3,500	2,400
37. Subtract line 36 from line 25. Enter here and on line 38, page 2.....	37.	17,509	10,163

ATTACH WITHHOLDING STATEMENTS HERE

MT test #7
Fed. test #16

Form 2 Page 2 - 2003 Social Security Number 400 / 00 / 6809

Column A (for single joint, separate, or head of household) Column B (for spouse only when filing separate, and box 3 is checked)

38. Montana adjusted gross income (From line 37) 38. 17,509 10,163

Deductions Check only one

39. (A) Standard deduction: [X] (A) } 39. 3,330 2,033

(B) Itemized deductions: [] (B) }

40. Subtract line 39 from 38 and enter balance. 40. 14,179 8,130

Exemptions (All filers are entitled to at least one exemption)

41. Multiply \$1,780 times the number of exemptions on line 5 41. 1,780 3,560

42. Taxable income. Subtract line 41 from line 40 42. 12,399 4,570

STOP Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 43. 465 117

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 44. 465 117

45. Subtotal—Add lines 43 and 44. Subtotal 45. 2,983 1,302

46. Credits from Form 2A, line 113, Schedule II 46. 47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). 47.

48. Recapture investment credit Attach Form RIC. 48.

49. Recapture tax and withdrawal penalties (specify) 49.

50. For each of the programs below enter any amount you and your spouse want to contribute. Enter totals in boxes (see instructions for details).

50. 50.

54. Total Tax—Add lines 47, 48, 49 and 50. Total 54.

55. Combine amounts shown on line 54 columns A and B. 55.

56. Montana tax withheld. Attach withholding statements 56.

57. Payments of 2003 estimated tax and amounts credited from previous year 57. 8

58. Payment made with extension 58.

59. Elderly Homeowner/ Renter Credit Attach Form 2EC 59.

60. Total of lines 56 thru 59. Total 60. 8

61. Combine amounts shown on line 60 columns A and B 61. 8

62. If line 61 is larger than line 55 enter the difference. This is your overpayment. 62. 8

63. Amount on line 62 to be applied to 2004 estimate 63.

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) Refund. 64. 8

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN# ACCT#

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) Tax Due 65.

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 6.

• Check this box if at least 2/3 of your gross income is from farming. (attach breakdown of computations) []

• Check here if estimated payments were made using the annualization method. (Attach Montana Form EST-P) []

• Check here if you do not need state income tax forms and instructions mailed to you next year. Tax forms are also available on the internet. []

Underpayment penalty See Worksheet VII, Schedule W... 66.

Late filing penalty—See page 2..... 67.

Late payment penalty—See page 2. 68.

Interest 1% (.01) per month..... 69.

Total of lines 65 through 69..... 70.

Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes [] no []

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

X 601-555-5430 X

Your signature is required Date Daytime telephone number Spouse signature Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

Schedule II - Credits Against Tax

(See instructions on pages 8 and 9)

		Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
97. Rural physician's credit	97.			97.
98. College contribution credit	98.	10	10	98.
99. Qualified endowment credit	99.			99.
100. Elderly care credit	100.	1,200		100.
NEW 101. Credit allowed residents/part-year residents for income tax liability paid to other states or countries - Attach Schedule V or Schedule VII	101.			101.
102. Contractors gross receipts tax credit	102.			102.
103. Alternative energy systems credit	103.	1,000	1,000	103.
104. Energy conservation installations credit	104.	233	232	104.
105. Alternative energy production credit	105.			105.
106. Recycle credit	106.			106.
107. Dependent care assistance credit	107.			107.
108. Disability insurance for uninsured Montanans	108.			108.
109. Historical property preservation credit	109.			109.
NEW 110. Developmental disability account contribution credit	110.			110.
NEW 111. Empowerment zone credit	111.			111.
112. Other credits (see instructions)	112.	540	60	112.
113. Total Credits - Enter here and on Form, line 46	113.	2,983	1,302	113.

Schedule III - Nonresident/Part Year Resident Allocation of Income Reportable to Montana

(See instructions on pages 9 and 10)

You Must Attach a Copy of Your Federal Return

		Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
114. Wages, salaries, tips, etc	114.			114.
115. Interest income	115.			115.
116. Dividend income	116.			116.
117. Net business income	117.			117.
118. Capital gain (or loss)	118.			118.
119. Supplemental gain (or loss)	119.			119.
120. Rents, royalties, partnerships, estates and trusts	120.			120.
121. Taxable pensions, annuities, IRA's	121.			121.
122. Taxable portion of social security	122.			122.
123. Net farm income (or loss)	123.			123.
124. Other income/loss (federal refund, etc.)	124.			124.
125. Montana total income (add lines 114 through 124)	125.			125.

Schedule IV - Nonresident / Part Year Resident Prorated Tax Computation

		Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
126. Montana total income from line 125 above	126.			126.
127. Enter federal income from line 18, plus amount of line 24, Form 2	127.			127.
128. Divide amount on line 126 by amount on line 127 (Carry to 4 decimal places—Do not enter more than 1.0000)	128.			128.
129. Taxable income from line 42, Form 2	129.			129.
130. Calculate tax on amount on line 129 using tax table on Form 2, page 2 ...	130.			130.
131. Part year resident and nonresident tax—multiply amount on line 130 by amount on line 128 and enter result here and on line 43, Form 2. This is the amount of your prorated tax	131.			131.

**Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).**

2003 Individual Income Tax Worksheets



Worksheet IV - Pension and Annuity Exclusion

Column A **Column B**

Short form filers use column A only.

1. Enter your federal adjusted gross income from line 20 of Form 1040 or line 13 of Form 2S. . . . 1. _____
2. Phase-out limitation. 2. 30,000 30,000
3. If line 1 is smaller than line 2, enter on Form 2 line 29 the smaller of a) pension and annuity income or b) \$3,600 for each person who has pension and annuity income. Stop here, you do not need to complete the remainder of this worksheet. If line 1 is larger than line 2, subtract line 2 from line 1 and enter the result. 3. _____
4. Fill out only one.
If your filing status is:
 - a. Single or joint and only one has pension and annuity income; enter your taxable pension and annuity income or \$3,600, whichever is smaller. 4a. _____
 - b. Married filing separately; enter 1) each spouse's taxable pension and annuity income, or 2) \$3,600 in columns A and B whichever is smaller. 4b. _____
 - c. Joint and both spouses have pension and annuity incomes: first, enter each spouse's taxable pension and annuity income or \$3,600, whichever is smaller, on the following lines: his _____ hers _____; second, enter the total of the two lines. 4c. _____
5. Double the amount on line 3 and enter the result. 5. _____
6. Pension and annuity exclusion. Subtract line 5 from line 4a, 4b or 4c, whichever applies to you. If the result is zero or negative, you are not eligible for an exclusion. If the number is positive, this is your exclusion. Transfer this number to line 29 on Form 2. 6. _____

Worksheet V - Standard Deduction

Column A **Column B**

Short form filers use column A only.

1. Enter amount from line 38 of Form 2 or line 21 of Form 2S 1. 17,509 10,163
2. Enter 20% (.20) of line 1. 2. 3,502 2,033
3. Enter the amount from below that corresponds to your filing status:

Single or separate (filing status 1, 3, 4 or 5) = \$3,330

Joint or head of household (filing status 2 or 6) = \$6,660 3. 3,330 3,330
4. Enter the amount from line 2 or line 3, whichever is smaller. 4. 3,330 2,033
5. Enter the amount from below that corresponds to your filing status:

Single or separate (filing status 1, 3, 4 or 5) = \$1,480

Joint or head of household (filing status 2 or 6) = \$2,960 5. 1,480 1,480
6. Enter the amount from line 4 or line 5, whichever is larger. This is your standard deduction. Transfer this amount to line 39, Form 2 (line 22, Form 2S) 6. 3,330 2,033

Tax Table

If Taxable Income is:				If Taxable Income is:			
Over	But not over	Multiply by	and Subtract = Tax	Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0	\$17,800	\$22,200	X ... 7 %	\$ 466
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22	\$22,200	\$31,100	X ... 8 %	\$ 688
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66	\$31,100	\$44,500	X ... 9 %	\$ 999
\$ 8,900	\$13,300	X ... 5 %	\$155	\$44,500	\$77,800	X ... 10 %	\$1,444
\$13,300	\$17,800	X ... 6 %	\$288	\$77,800		X ... 11 %	\$2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

Attach this form to your tax return. If you electronically file, keep this form for your records (do not send to the Department of Revenue).



College Contribution Credit

15-30-163, MCA

Use this form when filing individual income tax or corporation license tax

Individual or business name as it appears on individual income tax Form 2 or corporation license tax Form CLT-4
Tonto Sr., Test L.

Social Security Number or Federal Employer Identification Number 400-00-6809

General Instructions

Who may claim this credit

An individual, corporation, partnership or small business corporation who makes charitable contributions during the year to any of the general endowment funds of the Montana University System or its foundations or to a general endowment fund of a private Montana college or its foundation.

Deductible contributions may also be claimed as an itemized deduction for individuals or a charitable contribution for corporation purposes.

Contributions made by a small business corporation or partnership qualify for the credit. The credit is attributed to the shareholders or partners using the same proportion used to report income or loss for Montana tax purposes.

The specialized college license plate amount can not be used as part of this credit.

Definitions

"Foundation" means a nonprofit organization created exclusively for the benefit of any unit of the Montana University System, or a Montana private college and is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

"Montana private college" means a nonprofit private educational institution

- whose main campus and primary operations are within the state; and
- offers a baccalaureate degree level education and is accredited for that purpose by a national or regional accrediting agency recognized by the board of regents of higher education.

Special Instructions

The credit may not exceed either the individual's or corporation's tax liability or \$500, whichever is less. Unused credit may not be carried back or carried forward and must be applied in the year the contribution is made.

Contribution(s) made to University of Montana

1. Total amount of donation(s) \$ 200
2. Allowable credit - 10% of line 1. (Credit not to exceed \$500.) \$ 20
3. Enter amount from line 2 above on Form 2A, Schedule II or on Form CLT-4, Schedule C.
4. If amount on line 1 includes a contribution made by a small business corporation or partnership and is passed through to an individual, list business name, ID number and total amount contributed on back of this form.

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. ☎
**Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).**



Elderly Care Credit

15-30-128, MCA
Instructions on back

MONTANA
ECC
Rev. 8-03

Tonto Sr., Test L			400 00 6809
Name as shown on Montana Form 2			Social Security Number
Tonto, Silver N			400 00 6810
Name of elderly family member			Social Security Number
110 76 North	Great Falls	MT	59405
Address of elderly family member		City	State
			Zip+4

Part I - Eligibility If the answer to any of the questions below is <u>no</u> , you are not eligible for the credit. <u>Do not complete this form.</u>	Yes	No
Is the elderly person related to you by blood or by marriage?	x	
Is the elderly person at least 65 years old <u>or</u> has been determined disabled for Social Security purposes?	x	
Does the elderly person have gross income of \$15,000 or less? In the case of married individuals, is their combined gross income \$30,000 or less? <u>See instructions</u>	x	
Is your Montana adjusted gross income from Form 2 less than \$55,000 if you are filing joint or single? If you are filing married separate, is your Montana adjusted gross income less than \$27,500?	x	

Part II - Computation of Allowable Credit

1. Enter amount of qualified elderly care expenses paid during the tax year. (see instructions on the back of this form)	1. 8,000
2. Enter your Montana adjusted gross income from Form 2.	2. 17,509
3. Enter the multiplier figure for your current filing status from table on reverse side.	3. .15
4. Multiply line 1 times line 3. Enter result.	4. 1,200
5. Reduction based on your income. Enter \$50,000 if single or married filing joint. Enter \$25,000 if married filing separate.	5. 25,000
6. Subtract line 5 from line 2. Enter result. If line 2 is less than line 5, enter zero.	6. 0
7. Subtract line 6 from line 4. Enter result. (If zero or less, you are not eligible for the credit)	7. 1,200
8. If single or filing joint, enter the smaller of \$5,000 or the amount on line 7. If you are married and filing separate, enter the smaller of \$2,500 or the amount on line 7. This is your allowable credit. Enter this figure on Form 2A, Schedule II .	8. 1,200

Individuals who are married filing separate must file a separate schedule for each spouse.
No carryback or carryforward of the credit is allowed.

☐ Check box if another family member is also claiming the credit. (Please provide names on an attached sheet)



Alternative Energy Systems Credit

15-32-115 and 15-32-201, MCA

Instructions on back

Name Tonto Sr., Test L Social Security Number 400 00 6809

Address of installation (if not the same as on Form 2) _____

Geothermal Energy System

15-32-115, MCA

(For a system installed prior to January 1, 2002, see instructions
for credit limitations and carryover provisions)

Date installation was completed in your home October, 2002

Description of installation (brand and model) Keep warm 2 hot 4 me

- | | | |
|---|----|--------------|
| 1. Cost of system including installation | 1. | <u>4,500</u> |
| 2. Amount of grants received | 2. | <u>0</u> |
| 3. Subtract line 2 from line 1 | 3. | <u>4,500</u> |
| 4. Enter the smaller of line 3 or \$1,500 | | |
| Enter this amount on Form 2A, Schedule II (limited to your tax liability) | 4. | <u>1,500</u> |
| 5. Total credit claimed in prior years | 5. | <u>0</u> |

Excess credit may be carried forward seven years

Alternative Energy System

(Using a Recognized Nonfossil Form of Energy Generation)

15-32-201(1), MCA

Date installation was completed in your home July, 2002

Description of installation (wind, solar energy, etc) Solar energy

- | | | |
|--|----|--------------|
| 6. Cost of system including installation | 6. | <u>1,300</u> |
| 7. Amount of grants received | 7. | <u>0</u> |
| 8. Subtract line 7 from line 6 | 8. | <u>1,300</u> |
| 9. Enter the smaller of line 8 or \$500 | | |
| Enter the amount on Form 2A, Schedule II (limited to your tax liability) | 9. | <u>500</u> |

Excess credit may be carried forward four years

Alternative Energy System

(Low Emission Wood or Biomass Combustion Device)

15-32-201(2), MCA

Date installation was completed in your home January, 2002

Description of installation (type, brand and model) Low Emission wood - burns hot 451

- | | | |
|---|-----|--------------|
| 10. Cost of system including installation | 10. | <u>1,350</u> |
| 11. Enter the smaller of line 10 or \$500 | | |
| Enter this amount on Form 2A, Schedule II (limited to your tax liability) | 11. | <u>500</u> |

Excess credit may be carried forward four years

If you are claiming more than one alternative energy systems credit, enter the total of lines 4, 9 and 11 on Form 2A, Schedule II (limited to your tax liability.)

Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).



Energy Conservation Installations Credit

15-32-109, MCA
Instructions on back

Name Tonto Sr., Test L Social Security Number 400 00 6809

Address of installation (if not the same as on Form 2) _____

Was the installation made in the process of constructing a building? ☐ Yes ☒ No

If "yes" the cost of the capital investment is the cost expended for energy conservation purposes over and above the established standards for new construction.

Enter your installation cost below.

Insulation	\$ <u>200</u>
Windows	\$ <u>1,100</u>
Doors	\$ <u>300</u>
Other (Specify)	
_____	\$ _____
_____	\$ _____
Total (transfer to Line 1)	\$ <u>1,600</u>

Heating Systems	\$ <u>2,300</u>
Domestic Hot Water	
Heating Systems	\$ _____
Cooling Systems	\$ _____
Total (transfer to line 4)	\$ <u>2,300</u>

- | | |
|--|-----------------|
| 1. Amount invested in the physical attributes of a building | 1. <u>1,600</u> |
| 2. Enter 25% (.25) of line 1 | 2. <u>400</u> |
| 3. Enter the amount of line 2 or \$500, whichever is smaller | 3. <u>400</u> |
| 4. Amount invested in a water, heating or cooling system | 4. <u>2,300</u> |
| 5. Enter 25% (.25) of line 4 | 5. <u>575</u> |
| 6. Enter the amount of line 5 or \$500, whichever is smaller | 6. <u>500</u> |
| 7. Total of lines 3 and 6, but not more than \$500 | 7. <u>500</u> |
| 8. Enter the smaller of Line 7 or your tax liability (Form 2, line 43) | 8. <u>465</u> |

Enter this amount on Form 2A, Schedule II.

Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).



Alternative Fuel Credit

15-30-164, MCA

Name Tonto SR. Test L Social Security Number 400 00 6809
FEIN _____

A credit is allowed to an individual, corporation, partnership, or small business corporation for equipment and labor costs incurred during the tax year to convert a motor vehicle licensed in Montana to operate on alternative fuel.

Alternative fuels are defined as natural gas, liquefied petroleum gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least 85% (.85) of the fuel is methanol, ethanol or other alcohol, ether, or any combination of these.

This credit cannot exceed the taxpayer's income tax liability and it cannot be carried back or carried forward. Alternative fuel credits earned by partnerships and small business corporations must be allocated to the partners or shareholders using the same proportion used to allocate income or loss from the partnership or small business corporation.

Complete this form to calculate your credit. You must complete a separate form for each vehicle converted.

Year and make of vehicle 1973 Ford 2 ton pickup

Date conversion completed 2/20/03

Gross vehicle weight 2000 lbs.

Alternative fuel type Natural Gas

- | | | |
|---|----|--------------|
| 1. Cost of conversion | 1. | <u>5,000</u> |
| 2. Enter 50% (.50) of line 1 | 2. | <u>2,500</u> |
| 3. If gross vehicle weight is 10,000 pounds or less, enter \$500;
If gross vehicle weight is more than 10,000 pounds, enter \$1,000 | 3. | <u>500</u> |
| 4. Enter the smaller of line 2 or line 3. This is your allowable credit for this vehicle | 4. | <u>500</u> |
| 5. Add the amounts on line 4 from each AFCR Form.
This is your allowable credit. Enter this amount on Form 2A, Schedule II for individuals
or Form CLT-4, Schedule C for corporations | 5. | <u>500</u> |

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. ☎

**Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).**